

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Springs Valley Com School Corp (6160)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$140,887	\$147,778	\$179,893	n/a	28%	22%
	11100 Regular Programs; Elementary	\$1,188,659	\$1,623,507	\$1,563,315	\$1,475,654	24%	-9%	-6%
	11300 Regular Programs; High School	\$820,729	\$1,045,244	\$990,605	\$1,260,620	54%	21%	27%
	11410 Vocational Education; Agriculture A	\$0	\$0	\$1,049	\$0	n/a	n/a	-100%
	11420 Vocational Education; Agriculture B	\$33,975	\$59,256	\$62,245	\$79,042	133%	33%	27%
	11450 Vocational Education; Consumer and Homemaking	\$85,431	\$83,614	\$62,721	\$70,691	-17%	-15%	13%
	12100 2007 Account Code - Gifted and Talented	\$13,456	\$11,832	\$11,832	\$0	-100%	-100%	-100%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$22,115	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$55,532	\$36,345	\$8,073	\$2,497	-96%	-93%	-69%
	12510 Culturally Different; Communication Disorders	\$42,755	\$63,342	\$62,189	\$30,909	-28%	-51%	-50%
	12710 Equal Opportunity At Risk	\$121,355	\$72,093	\$74,002	\$25,847	-79%	-64%	-65%
	12900 Other Special Programs	\$0	\$101,597	\$66,011	\$19,567	n/a	-81%	-70%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$33,004	\$1,703	\$0	n/a	-100%	-100%
	14100 Summer School Programs; Elementary	\$21,808	\$17,959	\$17,105	\$15,951	-27%	-11%	-7%
	14300 Summer School Programs; High School	\$24,481	\$42,610	\$31,582	\$36,989	51%	-13%	17%
	16100 Remediation Testing	\$62,433	\$31,118	\$33,067	\$45,045	-28%	45%	36%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$217,288	\$159,929	\$158,928	\$237,091	9%	48%	49%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$192,860	\$344,200	\$227,342	\$316,240	64%	-8%	39%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$27	\$0	\$0	\$0	-100%	n/a	n/a
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$0	\$41,617	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$83,808	\$87,140	\$66,918	\$89,925	7%	3%	34%
	22230 Library/Media Services; Audiovisual	\$861	\$0	\$0	\$0	-100%	n/a	n/a
	22240 Library/Media Services; Educational Television	\$973	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$262,594	\$320,975	\$308,264	\$378,040	44%	18%	23%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$2,666	\$84,349	\$57,255	\$79,169	> 500%	-6%	38%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$50,819	\$0	\$0	\$0	-100%	n/a	n/a
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$213	\$0	\$0	\$0	-100%	n/a	n/a
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$300	\$0	\$0	\$0	-100%	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$97,654	\$165,170	\$223,843	\$169,581	74%	3%	-24%
Student Academic Achievement Total		\$3,380,674	\$4,524,171	\$4,175,828	\$4,576,483	35%	1%	10%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$83,256	\$130,658	\$132,879	\$188,226	126%	44%	42%
	21290 Guidance Services; Other Guidance Services	\$0	\$4,615	\$0	\$0	n/a	-100%	n/a
	21340 Health Services; Nurse Services	\$22,036	\$32,201	\$32,229	\$39,522	79%	23%	23%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$745	\$0	n/a	n/a	-100%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$37,781	\$4,347	\$0	n/a	-100%	-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$29,799	\$4,418	\$19,042	n/a	-36%	331%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$1,731	\$1,295	\$409	n/a	-76%	-68%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$6,217	\$13,515	n/a	n/a	117%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$69,376	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$20,826	\$25,124	\$23,040	\$14,208	-32%	-43%	-38%
	23190 Board of Education; Other Governing Body Services	\$0	\$0	\$0	\$11,518	n/a	n/a	n/a
	23210 Executive Administration; Office of The Superintendent	\$154,750	\$183,666	\$168,384	\$203,304	31%	11%	21%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$1,852	\$150	\$235	n/a	-87%	57%
	24900 Other Support Services, School Administration	\$1,858	\$24,262	\$51,050	\$32,509	> 500%	34%	-36%
	25750 Personnel Services; Health Services	\$426	\$237	\$178	\$0	-100%	-100%	-100%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$505	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$16,650	\$0	\$0	\$0	-100%	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$95,887	\$95,924	\$49,313	n/a	-49%	-49%
Student Instructional Support Total		\$299,803	\$567,813	\$520,855	\$641,683	114%	13%	23%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$5,959	\$3,209	\$3,787	\$2,701	-55%	-16%	-29%
	23160 Board of Education; Promotion Expenses	\$210	\$909	\$746	\$1,538	> 500%	69%	106%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Springs Valley Com School Corp (6160)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	23230 Executive Administration; Staff Relations and Negotiations	\$3,186	\$0	\$219	\$0	-100%	n/a	-100%
	25160 Fiscal Services; Financial Accounting	\$375	\$450	\$450	\$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$2,856	\$16,519	\$17,608	\$701	-75%	-96%	-96%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$20	\$0	n/a	n/a	-100%
	25196 Other Fiscal Services; Cash Change	\$0	\$200	\$450	\$100	n/a	-50%	-78%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$52,383	n/a	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$0	\$6,000	\$0	\$0	n/a	-100%	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$0	\$0	\$293,703	n/a	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$458,805	\$678,757	\$739,465	\$838,706	83%	24%	13%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$631	\$388	\$0	\$7,853	> 500%	> 500%	n/a
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$83,722	\$177,973	\$112,741	\$107,330	28%	-40%	-5%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$575	\$8,086	\$7,993	\$7,587	> 500%	-6%	-5%
	26700 Operation and Maintenance of Plant Services; Insurance	\$39,372	\$107,760	\$48,909	\$55,451	41%	-49%	13%
	27010 Student Transportation; Service Area Direction	\$7,915	\$14,085	\$14,277	\$15,509	96%	10%	9%
	27100 Student Transportation; Vehicle Operation	\$89,962	\$91,615	\$80,712	\$95,283	6%	4%	18%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$52,459	\$54,493	\$39,203	\$141,262	169%	159%	260%
	27400 Student Transportation; Purchase of School Buses	\$0	\$36,250	\$106,500	\$0	n/a	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$4,000	\$23,319	\$10,638	\$10,972	174%	-53%	3%
	27700 Student Transportation; Contracted Transportation Services	\$205,658	\$257,721	\$257,086	\$198,113	-4%	-23%	-23%
	27900 Student Transportation; Other Student Transportation Services	\$1,656	\$2,914	\$2,212	\$8,185	394%	181%	270%
	31100 Food Services Operations; Service Area Direction	\$0	\$0	\$178	\$505	n/a	n/a	184%
	31200 Food Services Operations; Food Preparation and Dispensing	\$92,269	\$136,637	\$141,967	\$164,970	79%	21%	16%
	31300 Food Services Operations; Food Delivery	\$0	\$61	\$0	\$0	n/a	-100%	n/a
	31400 Food Services Operations; Food Purchases	\$89,398	\$142,895	\$158,905	\$147,940	65%	4%	-7%
	31900 Other Food Services	\$7,839	\$11,909	\$6,945	\$12,727	62%	7%	83%
	33100 Community Service Operations; Direction of Community Services	\$655	\$439	\$577	\$180	-73%	-59%	-69%
	33200 Community Recreation	\$10,216	\$2,450	\$4,793	\$12,412	21%	407%	159%
	33400 Athletic Coaches	\$69,469	\$97,785	\$103,943	\$112,292	62%	15%	8%
	33940 Child Care Services	\$0	\$1,057	\$0	\$0	n/a	-100%	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$11,500	\$150	\$0	n/a	-100%	-100%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$1,000	\$3,000	\$30,300	\$3,800	280%	27%	-87%
Overhead and Operational Total		\$1,228,188	\$1,888,380	\$1,890,775	\$2,292,200	87%	21%	21%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$23,909	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$94,295	\$22,787	\$6,679	\$8,808	-91%	-61%	32%
	45100 Building Acquisition, Construction and Improvements	\$0	\$120,590	\$20,899	\$184,315	n/a	53%	> 500%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$3,898	\$4,058	\$4,155	n/a	7%	2%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$12,100	\$0	n/a	n/a	-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$37,828	\$279,219	\$370,835	\$183,901	386%	-34%	-50%
	51100 Debt Services; Principal on Debt; Bonds	\$60,000	\$0	\$0	\$25,000	-58%	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$20,920	\$0	\$0	\$35,877	71%	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$275,493	\$465,000	\$638,400	\$468,900	70%	1%	-27%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$234,850	n/a	n/a	n/a
	54100 2007 Account Code - Veterans' Memorial Fund	\$9,720	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$82,712	\$0	\$0	\$0	-100%	n/a	n/a
Nonoperational Total		\$604,876	\$891,494	\$1,052,971	\$1,145,806	89%	29%	9%
prorated								
	26491 2007 Account Code - PERF	\$61,529	\$58,291	\$81,403	\$56,228	-9%	-4%	-31%
	26492 2007 Account Code - Social Security	\$259,829	\$352,514	\$335,504	\$159,134	-39%	-55%	-53%
	26493 2007 Account Code - Workmen's Compensation	\$10,103	\$20,538	\$37,374	\$18,138	80%	-12%	-51%
	26494 2007 Account Code - Group Insurance	\$500,941	\$943,683	\$1,101,116	\$742,217	48%	-21%	-33%
	26496 2007 Account Code - Unemployment Compensation	\$2,174	\$793	\$10,301	\$9,176	322%	> 500%	-11%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$23,401	\$220,930	\$454,116	\$178,227	> 500%	-19%	-61%
prorated Total		\$857,977	\$1,596,749	\$2,019,813	\$1,163,120	36%	-27%	-42%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Springs Valley Com School Corp (6160)

1006 Category Account FY 1998 FY 2006 FY 2007 FY 2008 10 Year Increase 2 Year Increase 1 Year Increase

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$4,026,573	\$5,788,573	\$5,757,938	\$5,482,562	36%	-5%	-5%
Student Instructional Support	\$363,455	\$693,084	\$682,759	\$741,593	104%	7%	9%
Overhead and Operational Nonoperational	\$1,376,614	\$2,095,455	\$2,166,575	\$2,449,330	78%	17%	13%
Grand Total	\$6,371,518	\$9,468,607	\$9,660,243	\$9,819,291	54%	4%	2%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
63.2%	61.1%	59.6%	55.8%
5.7%	7.3%	7.1%	7.6%
21.6%	22.1%	22.4%	24.9%
9.5%	9.4%	10.9%	11.7%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	68.9%	68.5%	66.7%	63.4%